

Article - Local Government

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§20–802.

(a) “Public local law” has the meaning stated in Article XI–F, § 1 of the Maryland Constitution.

(b) (1) Subject to paragraph (2) of this subsection, by public local law, the county commissioners of a code county may impose a development excise tax when a subdivision lot is initially sold or transferred to finance any of the costs of purchasing development rights on agricultural land.

(2) A county that imposes a development impact fee may not impose a development excise tax under this section.

(c) (1) Before passing a public local law imposing a development excise tax or altering the amount of the tax, the county commissioners shall hold a public hearing.

(2) Notice of the hearing shall be published in at least one newspaper of general circulation in the county not less than 3 or more than 14 days before the hearing.

(3) The notice shall state:

- (i) the subject of the hearing;
- (ii) the time and place that the hearing will occur;
- (iii) the amount of the tax; and
- (iv) when during the subdivision process the tax shall be paid.

(d) A development excise tax imposed under this section may not exceed \$750 per lot.

(e) (1) The county commissioners shall deposit development excise taxes in an account known as the “agricultural land preservation fund”.

(2) Money in the agricultural land preservation fund may be used only to pay for the purchase of development rights on agricultural land.

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